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 (c) 1999 The Gale Group
 File 634:San Jose Mercury Jun 1985-2002/Sep 01
 (c) 2002 San Jose Mercury News
 File 148:Gale Group Trade & Industry DB 1976-2002/Sep 02
 (c) 2002 The Gale Group
 File 20:Dialog Global Reporter 1997-2002/Sep 03
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 File 625:American Banker Publications 1981-2002/Sep 03
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 File 626:Bond Buyer Full Text 1981-2002/Sep 03
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 File 267:Finance & Banking Newsletters 2002/Aug 29
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S6	1	S4 AND S5
S7	160	S3 AND S5
S8	572	(S2 OR S7) AND (SECURITIES OR STOCKS OR BONDS OR MUTUAL()F- UNDS OR SHARES OR INVESTMENT? OR FINANCIAL()INSTRUMENT? OR EQ- UITIES OR CAPITAL OR FOREIGN()EXCHANGE OR FUTURES OR OPTIONS - OR COMMERCIAL()PAPER OR PORTFOLIO?)
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S10	33	S9 NOT PD>19990317
S11	25	RD (unique items)

*Reviewed 9/10/02
-S*

all abstracts

6/3,K/1 (Item 1 from file: 275)
DIALOG(R)File 275:Gale Group Computer DB(TM)
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01978744 SUPPLIER NUMBER: 18643197 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Simplify database design with abstract keys. (includes related article on
programming long integers) (Technology Tutorial) (Tutorial)
Rinehart, Martin L.
Data Based Advisor, v14, n9, p84(5)
Sep, 1996
DOCUMENT TYPE: Tutorial ISSN: 0740-5200 LANGUAGE: English
RECORD TYPE: Fulltext; Abstract
WORD COUNT: 3288 LINE COUNT: 00297

... points to note. First, from the perspective of the calling routine,
the CAKE is a **black box**. Second, the CAKE does its internal bookkeeping
first, before returning a value. Don't be...

...keep the CAKE table in RAM to improve efficiency. Crashes will be
disastrous. With this **algorithm**, crashes simply waste key **values**
--that's harmless.

Finally, if your DBMS doesn't automatically handle multi-user locking,
add...the routines you need to use abstract keys when you don't have a full
DBMS.

```
// BSRCH.CPP--Binary Search
// Copyright 1996, Martin L. Rinehart

#include <STDIO.H>
#include <STDLIB.H>

/*
    file format:
        0 - 320 -- header...
```

11/3,K/1 (Item 1 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02397930 116356902
The KMAT: benchmarking knowledge management
de Jager, Martha
Library Management v20n7 PP: 367 1999
ISSN: 0143-5124 JRNL CODE: LBM
WORD COUNT: 2656

...TEXT: usually expensed, not capitalised[3].

People often try to work the problem of knowledge asset valuation from the bottom up by estimating the value of software, patents, trained people, and other information resources and adding it up to come up with total knowledge capital. However, value is what customers are willing to pay for. It is also a top...

11/3,K/2 (Item 2 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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02325161 86065586
How to measure an organization's intellectual capital
George Robinson; Brian H. Kleiner
Managerial Auditing Journal v11n8 PP: 36-39 1996
ISSN: 0268-6902 JRNL CODE: MAJ
WORD COUNT: 2719

...TEXT: show up on the balance sheets, accounting methods are not set up to value intellectual capital. Generally accepted accounting methods (GAAP) tend to be very conservative and treat items, like R&D, as expenses. We will see later that R&D, if not intellectual capital itself, is a precursor of intellectual capital. Yet intellectual capital hardly shows up on the balance sheet[8]. Neil[9] insists on using discounted cash flow instead of using accrued profits to measure the value of intellectual property. Proper measures of intellectual capital are needed for a true valuation of the firm. What are these other forms of intellectual capital and how can they be measured?

The impact of the less tangible forms of intellectual...

11/3,K/3 (Item 3 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01585605 02-36594
Intellectual capital
Lynn, Bernadette
CMA Magazine v72n1 PP: 10-15 Feb 1998
ISSN: 0831-3881 JRNL CODE: RIA
WORD COUNT: 3942

...TEXT: the company's core businesses. Determining "value" was not a subjective exercise in the Dow patent inventory. The value decision was driven by two factors. First, a system of valuation was developed in conjunction with Arthur D. Little, which used NPV models to project potential...

... the costs of the patent's upkeep were allocated to the business. Managing the patent portfolio was thus decentralized and put within a responsibility accounting framework.

Accelerating the patent to product...

11/3,K/4 (Item 4 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01381863 00-32850

Managing intellectual capital: Licensing and cross-licensing in semiconductors and electronics
Grindley, Peter C; Teece, David J
California Management Review v39n2 PP: 8-41 Winter 1997
ISSN: 0008-1256 JRNL CODE: CMR
WORD COUNT: 15062

...TEXT: manufacture without infringement.3

An important dimension of field-of-use cross-licensing is the calculation of balancing royalty payments, according to the relative value of the patent portfolios of each party. This calculation is made prospectively, based on a sample of each firm's leading patents. Weight is given to the quality and market coverage of the patents. Desirable portfolios have excellent patents covering technology widely used in the industry. A quality portfolio is a powerful lever in negotiating access to required technology and may lead to significant...

11/3,K/5 (Item 5 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01113788 97-63182

Beneath the mask
Teitelman, Robert
Institutional Investor v29n10 PP: 344 Oct 1995
ISSN: 0020-3580 JRNL CODE: IL
WORD COUNT: 691

...TEXT: when he abandoned the distance of the investor for a more active, managerial role. In investments such as the Buffalo News, USAir and Salomon Brothers, Buffett's developing "business philosophy" clashed with the cool, remorseless calculation of intrinsic value that has been his trademark .

Lowenstein loses steam as he works his way toward the end of his tale. His
...

11/3,K/6 (Item 6 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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01071609 97-21003

Divergent trends in gender segregation by occupation in the United States: 1970-92
Watts, Martin
Journal of Post Keynesian Economics v17n3 PP: 357-379 Spring 1995
ISSN: 0160-3477 JRNL CODE: PKE
WORD COUNT: 7438

...TEXT: in the absence of normalization,

(Equations A5 and A6 omitted)

and CE^* sub J is calculated from (A4) but is based on raw values of the OG index (IP^* sub J). Thus, the overall composition effect can be simply related to the composition effects...

... differential impact on the terms in the numerator by normalization, due to different OG employment shares . Hence, only composition effects by

occupational group are reported.

1 A similar occupational breakdown is...

11/3,K/7 (Item 7 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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00845017 94-94409
Performing ESOP valuations that meet tough tests
Reilly, Robert F
Mergers & Acquisitions v28n5 PP: 27-31+ Mar/Apr 1994
ISSN: 0026-0010 JRNL CODE: MEA
WORD COUNT: 3091

...TEXT: and appraising the fair market value of intangible real and personal property, such as leases, **patents**, **trademarks**, going-concern **value**, goodwill, etc.

* Subtracting from the combined total of those **calculations** the value of the company's current and long-term liabilities, such as **bonds**, notes, mortgages, debentures, etc.

These methods generally determine the business enterprise value of the ESOP
...

11/3,K/8 (Item 8 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
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00794339 94-43731
IBM research goes back to basics
Hogarty, Donna Brown
Management Review v82n12 PP: 22-24 Dec 1993
ISSN: 0025-1895 JRNL CODE: MRV
WORD COUNT: 2443

...TEXT: what the value is. For example, we contribute a very significant fraction to IBM's **patent portfolio**, and the **value** of that **portfolio** [is calculated annually] in terms of license fees that we don't pay.

Q. How do you...

11/3,K/9 (Item 9 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2002 ProQuest Info&Learning. All rts. reserv.

00201493 83-13054
Knowledge of the IRS's Approach Can Increase Taxpayers' Success on Questions of Valuation
Tarlow, Edward D.; Breed, Richard P., III
Estate Planning v10n3 PP: 136-142 May 1983
ISSN: 0094-1794 JRNL CODE: ESP

...ABSTRACT: most common errors made in valuation. In the estate and gift field, the closely-held **securities** make for the most difficult **valuation** question. Real estate and intangibles such as **patents** are also difficult to **value** for tax purposes. ...

11/3,K/10 (Item 1 from file: 810)
DIALOG(R)File 810:Business Wire
(c) 1999 Business Wire . All rts. reserv.

0955444 BW1116

WASSERSTEIN PERELLA: Wasserstein Perella Securities, Inc. Announces Investment Opinion on Big Entertainment, Inc.

December 22, 1998

Byline: Business Editors

...This could help significantly increase revenue over the next 12-24 months.

Valuation:

Based on valuations of publicly traded e-commerce companies and the value of BIGEs intellectual properties , the shares could reach \$25 over the next 12-months.

Upcoming Events:

The announcement of additional web...

11/3,K/11 (Item 1 from file: 275)
DIALOG(R)File 275:Gale Group Computer DB(TM)
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01316256 SUPPLIER NUMBER: 07987540 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Kewill to capitalize brand names, trademarks in MicroMRP buy to cut goodwill dampener.

Computergram International, n1332, CGI12210016

Dec 21, 1989

ISSN: 0268-716X LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT
WORD COUNT: 590 LINE COUNT: 00044

... price, \$4.5m will be met via a vendor placing of 950,000 new Kewill shares at 295 pence a time, and the balance, up to a maximum of \$1m, will ...

...It therefore intends in future to adopt the newly fashionable practice of capitalising brand name valuations , putting values on trade marks , names, copyrights , intellectual property rights and licensing agreements of future acquisitions, starting with MicroMRP, and writing off as...

11/3,K/12 (Item 1 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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03548172 Supplier Number: 47336468 (USE FORMAT 7 FOR FULLTEXT)

FASAC Debates Derivatives Re-Exposure

Thomson's International Banking Regulator, v10, n171, pN/A

April 28, 1997

Language: English Record Type: Fulltext

Document Type: Newsletter; Trade

Word Count: 383

... Stanford University and Wayne Landsman of the University of North Carolina. The professors modified an options pricing model to use in a survey of companies with different forms of securities . The model employed a "fundamental components" approach, in which the values of call options , conversion features and sinking funds were included in the overall valuation of the instruments and then correlated with the market value of the instruments.

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11/3,K/13 (Item 2 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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03216398 Supplier Number: 46595105 (USE FORMAT 7 FOR FULLTEXT)

BARRICK MAKES SURPRISE \$1 BILLION BID
Mergers & Acquisitions in Canada, v8, n8, pN/A
August 1, 1996
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 187

... been discovered fuelling speculation that up to ten million ounces may exist.

In the meantime, shares have traded over the \$27 mark in anticipation of a rival bidder coming forward. As...

...shareholders not accept Barrick's offer citing development being at too early a stage to gauge the appropriate value .

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11/3,K/14 (Item 3 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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02814563 Supplier Number: 45708836 (USE FORMAT 7 FOR FULLTEXT)
IOSCO examines the 'virtual firm'
World Accounting Report, pN/A
August 1, 1995
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 481

... inability to recognise 'some of the most significant building blocks of business such as the value of intellectual capital or trademarks ' as a tremendous hurdle to valuation in the 'post-industrial' era. He said that even quarterly statements were inappropriate in a...

11/3,K/15 (Item 4 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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02288542 Supplier Number: 44424444 (USE FORMAT 7 FOR FULLTEXT)
OSE raises index futures price for Wednesday trading
Japan Weekly Monitor, pN/A
Feb 7, 1994
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 130

... on the spot market, they said.

The upper and lower price fluctuation limits for index futures trading will be calculated on the basis of the basic price .

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11/3,K/16 (Item 5 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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01671861 Supplier Number: 42654809 (USE FORMAT 7 FOR FULLTEXT)
Sanyo moves up the ladder
Personal Computer Markets, pN/A
Jan 8, 1992
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 655

... 483 specialist resellers representing 1,052 outlets, plus 776 non-specialist outlets

3 Value market shares are calculated as units times the

recommended retail price
Source: Romtec
COPYRIGHT 1992 by Blackwell Scientific Publications

11/3,K/17 (Item 6 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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01629481 Supplier Number: 42515231 (USE FORMAT 7 FOR FULLTEXT)

AIR WIS FINANCIAL ADVISOR SAYS UNITED BID
Commuter Regional Airline News, v9, n45, pN/A
Nov 11, 1991
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 324

... penalties for breaking leases, legal services and potential continuing operational losses during the liquidation.

Heine **Securities** Corporation of Short Hills, NJ, which owns some 10.6% of Air Wis **shares**, noted the American offer places a "significantly higher" value on slots than that used by...

...the American bid, and said the United Express "must, at a minimum, reevaluate whether the **valuation** assumptions underlying the UAL offer understate the Issuer's true **value**."

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11/3,K/18 (Item 7 from file: 636)
DIALOG(R)File 636:Gale Group Newsletter DB(TM)
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01608363 Supplier Number: 42445919 (USE FORMAT 7 FOR FULLTEXT)
Tandon revives in UK
Personal Computer Markets, pN/A
Oct 16, 1991
Language: English Record Type: Fulltext
Document Type: Newsletter; Trade
Word Count: 713

... 479 UK specialist retailers with 965 outlets and 776 non-specialist retailers

3 Value market **shares** are **calculated** as units times the recommended **retail price**.

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11/3,K/19 (Item 1 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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02286276 Supplier Number: 42989714
Medeva Plc - Company Report
Investext, p1-28
May 12, 1992
Language: English Record Type: Abstract
Document Type: Magazine/Journal; Trade

ABSTRACT:

...by Dzierzeski, D.L.

This U.K.-based pharmaceutical company is building an international drug **portfolio** through the acquisition and globalization of already approved products or drugs in late-stage clinical...

...Adams pursues opportunities in the U.S. asthma market being created by a

series of patent expirations.

Tables in report: Stock Price & Earnings Data 1991-94a; Sales Mix 1991; Valuation Of Acquisitions 1990-92; EPS Estimates 1991-97; Income Statement Summary 1991-92; Interim Earnings...

11/3,K/20 (Item 2 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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01930717 Supplier Number: 42462664
U.K. Drinks Account - Industry Report
Investext, p1-5
Oct 23, 1991
Language: English Record Type: Abstract
Document Type: Magazine/Journal; Trade

ABSTRACT:

...from divestment and restructuring provisions.

Tables in report: Sales & Market Share By Co. 1991; Brand Portfolio By Co. 1991; Sales & Market Share In Free On Trade Pubs By Co. 1991; Sales & Market Share In Off- Trade Market By Co. 1991; Stock Price , Profit & Valuation Data By Co. 1989-93

Companies referenced: BASS PLC; COURAGE LTD.; SCOTTISH & NEWCASTLE BREWERIES; WHITBREAD...

11/3,K/21 (Item 3 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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01693607 Supplier Number: 42107930
Une pilule moins amere pour les firmes pharmaceutiques
Les Echos, p24
May 29, 1991
Language: French; NONENGLISH Record Type: Abstract
Document Type: Magazine/Journal; Trade

ABSTRACT:

...12% on R&D. The industry has to cope with poor return on R&D investments because of pricing controls and patent clearance delay. Bioproject (France) put forward for approval the anti-diarrhoeal Acetorphan in 1981, and is still waiting for patent cover. It is calculated that every year added to patent life is worth 20% extra earnings. Article discusses the situation in greater detail.

...

11/3,K/22 (Item 1 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB
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06815239 SUPPLIER NUMBER: 14499879 (USE FORMAT 7 OR 9 FOR FULL TEXT)
A&S Council unveils fall convention program. (Adhesive and Sealant Council plans convention in St. Louis, MO)
American Paint & Coatings Journal, v78, n5, p17(1)
August 9, 1993
ISSN: 0098-5430 LANGUAGE: ENGLISH RECORD TYPE: FULLTEXT; ABSTRACT
WORD COUNT: 901 LINE COUNT: 00077

... and consultants will discuss the pros and cons of settling patent suits; issues related to patent applications; calculation of capital value of intellectual property in acquisition or product-licensing matters; differences in patent laws worldwide; and the use of...

11/3,K/23 (Item 2 from file: 148)
DIALOG(R)File 148:Gale Group Trade & Industry DB

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05163564 SUPPLIER NUMBER: 10719684 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Brainpower: intellectual capital is becoming corporate America's most valuable asset and can be its sharpest competitive weapon; the challenge is to find what you have - and use it. (Cover Story)
Stewart, Thomas A.
Fortune, v123, n11, p44(7)
June 3, 1991
DOCUMENT TYPE: Cover Story ISSN: 0015-8259 LANGUAGE: ENGLISH
RECORD TYPE: FULLTEXT
WORD COUNT: 5039 LINE COUNT: 00396

11/3,K/24 (Item 1 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
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03138788 (USE FORMAT 7 OR 9 FOR FULLTEXT)
A drug for risk-takers
It takes strong nerves to buy Allelix. But this volatile firm may possess hidden value
Jonathan Harris
CANADIAN BUSINESS
October 30, 1998
JOURNAL CODE: WCBS LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 1078

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... develop them. If we do the math (based on 96 patents), Allelix owns a patent portfolio that is worth \$24 million.
What may surprise most investors is that Allelix's book...

11/3,K/25 (Item 2 from file: 20)
DIALOG(R)File 20:Dialog Global Reporter
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02548827 (USE FORMAT 7 OR 9 FOR FULLTEXT)
Finance: Taking intellectual capital into account: Why are accountants failing to take into consideration the value of intangible assets? By Paul Gosling
PAUL GOSLING
INDEPENDENT
August 19, 1998
JOURNAL CODE: FIND LANGUAGE: English RECORD TYPE: FULLTEXT
WORD COUNT: 925

(USE FORMAT 7 OR 9 FOR FULLTEXT)

... projected returns on assets; by writing in as intellectual capital the difference between tangible assets valuation and share price ; or by value of each patent , brand and other component element.
It is a safe bet that this is an issue...